

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

_____ day _____, 2013

PRESENT: Supervisors

ABSENT:

RESOLUTION NO. _____

**RESOLUTION ADOPTING CENTRAL SERVICES COST ALLOCATION PLAN,
APPROVING COUNTYWIDE OVERHEAD RATES AND AUTHORIZING
GENERAL FUND COST RECOVERY**

The following resolution is offered and read:

WHEREAS, on August 26, 1974, the San Luis Obispo County Board of Supervisors endorsed the concept of countywide overhead costs whereby the public citizen would be charged for the full cost of specific County services; and

WHEREAS, since June 2, 1975, the Board of Supervisors has approved rates of cost recovery and fees for services, instructed specific department managers to adjust their fees for service and to annually determine the total direct operating cost of each of their services; and

WHEREAS, since June 2, 1975, the Board of Supervisors has instructed the County Auditor-Controller to bill departments and organizations for their share of Board-established countywide overhead charges; and

WHEREAS, on December 5, 1983, the Board of Supervisors instructed the County Auditor-Controller to annually submit to the Board, the Countywide Cost Allocation Plan, together with overhead rates for County departments to be utilized in the computation of fees for services provided to the general public; and

WHEREAS, the Auditor-Controller has prepared a Central Services Cost Allocation Plan for 2013-2014 ("Countywide Cost Allocation Plan"), which allocates costs of central servicing departments to the operating departments, in accordance with guidelines issued by the Federal Government Office of Management and Budget; and

WHEREAS, for general fund departments that are not funded primarily by federal and state agencies, countywide overhead of 3.5% of appropriations, excluding fixed assets and countywide overhead, will be charged; and

WHEREAS, it is important that the General Fund recover its costs of providing services on a comprehensive and consistent basis;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by this Board of Supervisors as follows:

1. The attached Countywide Cost Allocation Plan and overhead charges listed in Exhibit A are hereby adopted for use in the 2013-2014 fiscal year, and for the preparation of the 2013-2014 budget.

2. The County Auditor-Controller is instructed to bill the organizations listed on Exhibit A on a quarterly basis for the 2013-2014 fiscal year.

3. The County Auditor-Controller is instructed to bill the general fund departments that are not primarily funded by federal and state agencies 3.5% of their appropriations excluding fixed assets and countywide overhead.

4. The overhead rates listed in Exhibit B for each department shall be utilized in the computation of fees for services provided to the general public.

5. County departments that receive cost reimbursement from federal and state agencies shall utilize the State-Approved Cost Allocation Plan to include indirect costs in their claiming process when allowed.

Upon motion of Supervisor _____, seconded by Supervisor _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing resolution is hereby adopted.

Chairperson, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

By: _____
Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT

RITA NEAL
County Counsel

By: _____
Deputy County Counsel

Dated: January 2, 2013

Cost Plan Board Reso 2013-14.docx